

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

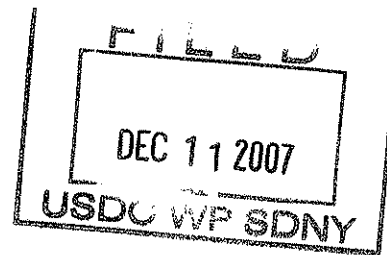
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THE UNITED STATES LIFE INSURANCE COMPANY :
IN THE CITY OF NEW YORK, :

Plaintiff,

-against-

DESIREE M. GUNN-YOUNG, KEVIN GUNN,
MICHAEL GUNN, CHEYENNE MORALES,
PREFERRED FUNERAL FUNDING CORP., GRIFFIN-
PETERS FUNERAL HOME CORP.,

Defendants. ----- x



Index No.:

RULE 7.1 STATEMENT

07 CIV 11168

JUDGE GRIESA

Under Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Defendant United States Life Insurance Company in the City of New York ("US Life") certifies the following:

US Life is an indirect, wholly-owned subsidiary of American International Group, Inc. ("American International"), a publicly traded corporation. US Life is owned by AIG American General, Inc. ("AIG"). AIG is owned by American International.

Dated: White Plains, New York
December 11, 2007

THE UNITED STATES LIFE INSURANCE
COMPANY IN THE CITY OF NEW YORK

By:

A handwritten signature in dark ink, appearing to read "Fred N. Knopf".

Fred N. Knopf (FNK 4625)
Matthew D. Donovan (MD 2940)
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